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**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	: <b>Chapter 11</b>
	:
<b>DANA CORPORATION, <i>et al.</i>,</b>	: <b>Case No. 06- 10354 (BRL)</b>
	:
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
	:
-----X	

**NOTICE OF APPEAL**

The Timken Corporation, Toyotetsu America, Inc., and Toyotetsu Mid America, LLC hereby appeals under 28 U.S.C. § 158(a) from the Order Valuing Reclamation Claims Filed in the Debtors' Chapter 11 Cases at Zero of Bankruptcy Judge Burton R. Lifland, dated April 25, 2007, Docket No. 5175 (the "Order"). A copy of the Order is attached hereto as Exhibit 1.

The parties to the appeal are as follows:

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Dated: New York, New York  
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